

**SUPERIOR PINE PRODUCTS CO. V. UNITED STATES**  
**Ct. CL Com. Rpt. 727 CCH 7907 (1973).**  
**73-1 U.S.T.C. 9348; 31 AFTR 2d 1134.**

The Court of Claims upheld the lower court's decision in favor of the Government, as reported in Volume 9 of the *Timber Tax Journal*, page 215. Certiorari was denied by the Supreme Court On October 9, 1973.